29TH JUDICIAL DISTRICT COURT. Jayne. AUDIT REPORT

JULY 1, 2003 - JUNE 30, 2004

Auditing Procedures Report

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We have auclited the financial statements of this local unit of government and rendered an opinion on factoristic accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the financial Statements of the Governmental Accounting Standards Board (GASB) and the statements for Counties and Local Units of Government in Michigan by the Michigan Department of Trisdays. The Asury JAN 0 5 2005 We affirm that: 1. We have compiled with the Bulletin for the Audits of Local Units of Government in Michigan as revised. 2. We are certified public accountants registered to practice in Michigan. We sturther affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report comments and recommendations ou must check the applicable box for each item below. Yes \(\text{NO} \) 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. Yes \(\text{NO} \) 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (1275 of 1980). Yes \(\text{NO} \) 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1988 anended). Yes \(\text{NO} \) 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or requirements, or an order issued under the Emergency Municipal Loan Act. Yes \(\text{NO} \) 5. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earn as amended (McL 129.31), or P.A. 55 of 1982, as amended (McL 33.1132)). Yes \(\text{NO} \) 6. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earn penals are more shan the normal costs in the current year, if the plan is more than 100% funded and the overfund credits are more shan the normal cost requirement, no contributions are due (paid during the year). Yes \(\text{NO} \) 0. The local unit has not ado	Audit Dat J	UNE 30	, 2	004	Opinion Date OCTOBER	21,	2004	Date Accountant Report Su	ibmitted to State:			WAYNE
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29TH JUDICIAL DISTRICT COURT

TABLE OF CONTENTS

Independent Auditor's Report	j
Comparative Statement of Financial Position	2
Comparative Statement of Receipts and Disbursements	3
Notes to Financial Statements	4

POST, SMYTHE, LUTZ & ZIEL LLP

Certified Public Accountants

WAYNE
Frank W. Smythe, C.P.A.
Ronald H. Traskos, C.P.A.
Kathy Billings, C.P.A.

35110 EAST MICHIGAN AVE. WAYNE, MICHIGAN 48184

TELEPHONE (734)722-9190 FACSIMILE (734)722-2410 **PLYMOUTH**

Dennis M. Siegner, C.P.A., C.V.A. David R. Williamson, C.P.A. Jane F. Wang, C.P.A. Joseph N. Elder, C.P.A.

Marty C. Morrison, C.P.A. Rana M. Emmons, C.P.A. Jennifer A. Galofaro, C.P.A., C.V.A. Susan H. Bertram, C.P.A.

INDEPENDENT AUDITOR'S REPORT

October 21, 2004

Wendy Leung Lee, C.P.A., C.V.A. Therese Mulholland, C.P.A.

Sharon Walz Duckworth, C.P.A.

Cari Ford, C.P.A.

29th Judicial District Court 34808 Sims Ave. Wayne, MI 48184

We have audited the accompanying financial statements of 29th District Court, Michigan, as of and for the year ended June 30, 2004, as listed in the table of contents. These financial statements are the responsibility of 29th District Court, Michigan, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, 29th District Court, Michigan, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of 29th District Court, Michigan, as of June 30, 2004, and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

This report is intended solely for the information and use of management and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

POST, SMYTHE, LUTZ & ZIEL LLP

Wayne, Michigan

29TH JUDICIAL DISTRICT COURT COMPARATIVE STATEMENT OF FINANCIAL POSITION JUNE 30, 2004 AND 2003

		June 30, 2004		June 30, 2003	
	<u>ASSETS</u>				
Assets:					
Cash in Bank		\$	117,197	\$ 106,246	
	<u>LIABILITIES</u>				
Liabilities:					
Due to City of Wayne		\$	48,909	\$ 52,800	
Due to State of Michigan			21,943	19,863	
Due to Wayne County Appearance Bonds Outstanding			4,823	6,007	
Service Fees			34,760	27,119	
Agency Collections				145	
Total Liabilities		•	6,762	 312	
		<u> </u>	117,197	\$ 106,246	

29TH JUDICIAL DISTRICT COURT COMPARATIVE STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEARS ENDED JUNE 30, 2004 AND 2003

Receipts:	June 30, 2004	June 30, 2003		
Criminal:				
Criminal Cases and Penal Costs Judgment Fees Appearance Bonds:	\$ 430,719 228,367	\$ 509,795 272,274		
Posted and Forwarded Forfeited Probation Costs Miscellaneous	335,455 22,275 53,618 52,704 1,123,138	394,088 26,267 56,650 46,006		
Civil:	1,123,136	1,305,080		
Agency Collections Service Fee Deposits Filing Fees Garnishment Fees Community Dispute Resolution Miscellaneous	93,011 34,078 50,348 26,430 1,349 63,397 268,613	69,802 36,341 75,994 22,560 4,718 6,826 216,241		
Total Receipts	1,391,751	1,521,321		
Disbursements: City of Wayne Appearance Bonds State of Michigan Wayne County Agency Disbursements Service Fee Deposits Restitution	621,382 327,814 240,786 61,200 87,658 34,203 7,757	670,484 411,661 221,774 95,790 69,802 36,196 13,971		
Total Disbursements	1,380,800	1,519,678		
Excess of Receipts Over Disbursements (Note 1)	10,951	1,643		
Cash Balance, Beginning of Year	106,246	104,603		
Cash Balance, End of Year	\$ 117,197	\$ 106,246		

The accompanying notes are an integral part of this statement.

29TH JUDICIAL DISTRICT COURT NOTES TO FINANCIAL STATEMENTS JUNE 30, 2004

1. Significant Accounting Policies

A. Nature of Activities

The statement of receipts and disbursements is not inclusive of all operating costs of the Court, it represents disbursements made directly by the Court. The court collects various charges on behalf of other entities; i.e., City of Wayne, Wayne County, and the State of Michigan, in an agency capacity and disburses those collections. For the audit period, disbursements exclude items directly expended by the City of Wayne as part of its budget including wages, employees benefits, capital outlay, and operation and maintenance expenses of the Court building.

B. Basis of Accounting

The statement of financial position and statement of receipts and disbursements are presented on pages 2 and 3 of the report on the cash basis. The financial statements, although prepared on a cash basis, do not differ materially from statements that would have resulted from the accrual method of accounting.

C. Cash

Cash represents amounts held in demand deposit and fully insured by the FDIC.